



Billing Code: 4510-FW-P

DEPARTMENT OF LABOR

Employment and Training Administration

Federal-State Unemployment Compensation Program: Certifications for 2020 under the Federal Unemployment Tax Act

AGENCY: Employment and Training Administration, Labor

ACTION: Notice.

SUMMARY: The Secretary of Labor signed the annual certifications on October 31, 2020 under the Federal Unemployment Tax Act, thereby enabling employers who make contributions to state unemployment funds to obtain certain credits against their liability for the federal unemployment tax. By letter, the certifications were transmitted to the Secretary of the Treasury. The letter and certifications are printed below.

Signed in Washington, DC.

John Pallasch,

Assistant Secretary for Employment and Training.

October 31, 2020

The Honorable Steven T. Mnuchin
Secretary of the Treasury
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

Dear Secretary Mnuchin:

Enclosed are an original and a copy of two separate certifications regarding unemployment compensation laws pursuant to the Federal Unemployment Tax Act, for the 12-month period ending on October 31, 2020. One certification is with respect to the “normal” federal unemployment tax credit under Section 3304 of the Internal Revenue Code of 1986, and the other certification is with respect to the “additional” tax credit under Section 3303 of the IRC. Both certifications list all 53 jurisdictions

Sincerely,

EUGENE SCALIA

Enclosures

CERTIFICATION OF STATES TO THE
SECRETARY OF THE TREASURY
PURSUANT TO SECTION 3304(c) OF THE
INTERNAL REVENUE CODE OF 1986

In accordance with the provisions of Section 3304(c) of the Internal Revenue Code of 1986 (26 U.S.C. 3304(c)), I hereby certify the following States, to the Secretary of the Treasury, for the 12-month period ending on October 31, 2020, in regard to the unemployment compensation laws of those states, which heretofore have been approved under the Federal Unemployment Tax Act:

| | |
|----------------------|----------------|
| Alabama | Maryland |
| Alaska | Massachusetts |
| Arizona | Michigan |
| Arkansas | Minnesota |
| California | Mississippi |
| Colorado | Missouri |
| Connecticut | Montana |
| Delaware | Nebraska |
| District of Columbia | Nevada |
| Florida | New Hampshire |
| Georgia | New Jersey |
| Hawaii | New Mexico |
| Idaho | New York |
| Illinois | North Carolina |
| Indiana | North Dakota |
| Iowa | Ohio |
| Kansas | Oklahoma |
| Kentucky | Oregon |
| Louisiana | Pennsylvania |
| Maine | Puerto Rico |

Rhode Island
South Carolina
South Dakota
Tennessee
Texas
Utah
Vermont

Virginia
Virgin Islands
Washington
West Virginia
Wisconsin
Wyoming

This certification is for the maximum normal credit allowable under Section 3302(a) of the Code.

Signed at Washington, D.C., on October 31, 2020.

EUGENE SCALIA

CERTIFICATION OF STATE UNEMPLOYMENT COMPENSATION LAWS TO
THE SECRETARY OF THE TREASURY PURSUANT TO SECTION
3303(b)(1) OF THE INTERNAL REVENUE CODE OF 1986

In accordance with paragraph (1) of Section 3303(b) of the Internal Revenue Code of 1986 (26 U.S.C. 3303(b)(1)), I hereby certify the unemployment compensation laws of the following States, which heretofore have been certified pursuant to paragraph (3) of Section 3303(b) of the Code, to the Secretary of the Treasury, for the 12-month period ending on October 31, 2020:

| | |
|----------------------|----------------|
| Alabama | Massachusetts |
| Alaska | Michigan |
| Arizona | Minnesota |
| Arkansas | Mississippi |
| California | Missouri |
| Colorado | Montana |
| Connecticut | Nebraska |
| Delaware | Nevada |
| District of Columbia | New Hampshire |
| Florida | New Jersey |
| Georgia | New Mexico |
| Hawaii | New York |
| Idaho | North Carolina |
| Illinois | North Dakota |
| Indiana | Ohio |
| Iowa | Oklahoma |
| Kansas | Oregon |
| Kentucky | Pennsylvania |
| Louisiana | Puerto Rico |
| Maine | Rhode Island |
| Maryland | South Carolina |

South Dakota

Tennessee

Texas

Utah

Vermont

Virginia

Virgin Islands

Washington

West Virginia

Wisconsin

Wyoming

This certification is for the maximum additional credit allowable under Section 3302(b), subject to the limitations of Section 3302(c) of the Code.

Signed at Washington, D.C., on October 31, 2020.

EUGENE SCALIA

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